

QUARTERLY TRI-SERVICE GME/GDE INTERNAL MANAGEMENT REVIEW														
Date: / /	Branch of Service:	Selected Month/ FY:												
Division/Group DMIS ID:	MTF Name:													
MTF Office(s) Responsible For The Quarterly GME/GDE Internal Management Review: <ul style="list-style-type: none"> • Graduate Medical Education (GME)/Graduate Dental Education (GDE) Department, as appropriate • The Designated Manpower Department or Personnel Department responsible for personnel assignments • Resource Management Department (RMD): MEPRS/BudgetT 														
List the Responsible MTF Personnel														
<u>Names:</u>	<u>Phone No.:</u>	<u>Office:</u>												
_____	_____	_____												
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Objectives														
<p>In direct response to the DoD IG, Reporting Graduate Medical Costs, Report No. 97-147 (May 23, 1997) on deficiencies in reporting GME/GDE expenses and FTEs, the objectives of this Internal Management Review are:</p> <ul style="list-style-type: none"> • To establish a comprehensive system of management controls for the proper collection and reporting of GME/GDE student <u>salary expenses, hours and full-time equivalents (FTEs)</u> and the related support staff workcenter expenses. • To identify and correct deficiencies or non-compliance with the proper collection and reporting of GME/GDE student expenses and for allocating GME/GDE support staff expenses. • To provide senior level management with a written assessment on GME/GDE business practices and processes. 														
Key Data Elements/Source Systems														
SASs (by Services and by MEPRS codes that capture GME/GDE Support expenses): <table border="0"> <tr> <td></td> <td>EBE</td> <td>EBI</td> </tr> <tr> <td>• Navy:</td> <td>870-875</td> <td>876-879</td> </tr> <tr> <td>• Army:</td> <td>743-746</td> <td>643-648</td> </tr> <tr> <td>• Air Force:</td> <td>609</td> <td>611</td> </tr> </table> <p>(MEPRS codes that capture student salary expenses are addressed in the guidelines.)</p>			EBE	EBI	• Navy:	870-875	876-879	• Army:	743-746	643-648	• Air Force:	609	611	Data Source System for Labor Hours: <ul style="list-style-type: none"> • Navy: Standard Personnel Management System (SPMS), MEPRS/Military Labor (MML) • Army: Uniform Chart of Accounts Personnel Utilization (UCAPERS) • Air Force: EAS Personnel Subsystem Services Personnel Systems
	EBE	EBI												
• Navy:	870-875	876-879												
• Army:	743-746	643-648												
• Air Force:	609	611												
Expected Outcomes														
<ul style="list-style-type: none"> • Establishment and implementation of a GME/GDE Internal Management Review process for management control compliance purposes. • Continuous improvement processes. 														

Guidelines

- The **Commander** must designate in writing appropriate Internal Management Review representatives from the GME/GDE Program, Manpower, Personnel and Resource Management (RM) departments.
- The Internal Management Review must be incorporated into the **MTF Internal Management Control Program** to ensure a comprehensive system of management controls is established for proper recording and reporting of GME/GDE expenses and FTEs.
- **Tracking of GME/GDE Students: The GME/GDE Department** must provide updates about the assignment of students by their status and academic year of internships, residencies, and fellowships to the Manpower or Personnel Office as the changes occur. This update also includes GME/GDE students categorized as “borrowed” assets performing under a GME/GDE program (mainly a Tri-Service GME residency program) at other than their assigned medical center.
- **Time Keeping Source Documents:** MEPRS time-keeping source documents must be validated and signed by the **Department Head** on a monthly basis. The **GME/GDE Department** should facilitate collection of student hours by creating site specific templates or schedules according to the students’ academic programs. **Resource Management Department** will ensure labor hours reported in the Service labor source data system matches the labor source documents. The following source system reports must be used for labor reconciliation purposes: Navy: SPMS, MML, MEPRS Report (MEP_502). Army: EAS Accumulator Report, and Air Force: EAS Personnel Audit Report.
- **The methodology to capture and report student labor hours (FTEs) is as follows:**
 - **By Skill Types:** GME Physicians: 1N-Intern; 1F-Fellow; 1R-Resident
GDE Dentists: 1S-Intern; 1T-Fellow; 1U-Resident
 - By MEPRS Codes:**
 - **FAM – Graduate Medical Education (GME) Intern and Resident Expenses – Physicians Program:** Includes GME trainee salary expenses computed for the time the trainee is in a pure learner role. During the first year of GME, labor distribution of the trainee’s salary shall be 50 percent chargeable to this code and 50 percent chargeable to the workcenter(s) the trainee supports. For the trainee who has completed the first year, labor distribution during the second and later years of GME (in which the curricula requires mainly performance of clinical tasks) shall be 30 percent chargeable to this code and 70 percent chargeable to the work center(s) the trainee supports. For manpower purposes, all students including 1st year students and 2nd and later year students are assigned to this account.
 - **FAN – Graduate Dental Education (GDE) Intern and Resident Expenses – Dentists Program:** Includes GDE trainee salary expenses computed for time the trainee is in a pure learner role in a GDE program. During the first year of GDE, labor distribution of the trainee’s salary shall be 50 percent chargeable to this code and 50 percent chargeable to the workcenter(s) the trainee supports. For the trainee who has completed the first year, labor distribution during the second and later years of GDE (in which the curricula requires mainly performance of clinical tasks), shall be 30 percent chargeable to this code and 70 percent chargeable to the work center(s) the trainee supports. For manpower purposes, all students including 1st year students and 2nd and later year students are assigned to this account.
 - **FAO – GME Fellowship and Resident Expenses – Full Time Research Program:** Includes fellow and resident trainee salary expenses when performing full time research under the GME program. For manpower purposes, GME Fellowship and Resident Students are assigned to this account.
 - **FAP – GME Fellowship Expenses Program:** Includes fellow trainee salary expenses for time the physician is in a pure learner role in a GME fellowship program. Labor distribution of the fellow trainee shall be 10 percent chargeable to this account and 90 percent chargeable to the work center(s) the trainee supports. For manpower purposes, GME Fellowship Students are assigned to the clinical work center they support.
 - **FAQ – GDE Fellowship Expenses Program:** Includes fellow trainee salary expenses for time the dentist is in a pure learner role in a GDE fellowship program. Labor distribution of the fellow trainee shall be 10 percent chargeable to this account and 90 percent chargeable to the workcenter(s) the

trainee supports. For manpower purposes, GDE Fellowship Students are assigned to the clinical work center they support.

Rules: GME/GDE Students on probation are assigned to the appropriate FA account with 100% of their time charged there. Rotation to civilian, accredited GME/GDE institutions is charged to the appropriate FC account. Labor hours reported to a clinical workcenter cannot be reported to a MEPRS/EAS cost pool code.

The methodology to capture and report GME/GDE Support Staff labor hours (FTEs) is as follows:

- **EBE – Graduate Medical Education (GME) Support Expenses:** This account includes expenses incurred operating and maintaining the organized training and educational functions defined by the controlling Military Service to be conducted at the MTF. These functions may include, but are not limited to, attending rounds, precepting residents in clinic (when the patients being attended are not patients of the preceptor), educational committee meetings, preparation and presentation of educational lectures, and counseling of residents. These expenses also include military and civilian personnel costs of staff who conduct and direct GME programs.
- **EBI – Graduate Dental Education (GDE) Support Expenses:** This account refers to all expenses incurred in operating and maintaining GDE programs for dentists. It also includes the same type of functions described under EBE.

Note: When GME/GDE students perform other training such as readiness or emergency operations, this time is charged to the applicable MEPRS training code. Costs not associated with GME/GDE support functional activities are reported under the corresponding work center.

- The **DoD 6010.13M and Service Guidance** are the references for collecting labor hours, workload and expense data by the official listing of DoD MEPRS Codes.

Process To Be Followed

- **In a collaborative team effort**, the designated representatives must plan their assignments and perform the Quarterly GME/GDE Internal Management Review by assessing the data collected and reported under the designated student and support staff expenses accounts and the source system documentation; and evaluating the collection process.
- **A Tri-Service GME/GDE Checklist** is provided to document findings. This will facilitate an analysis of comparable results when succeeding reviews are performed. The following steps are intended to assist the “Review Team” (for more details refer to the checklist in the next section):
 - Gather a **current list** of GME/GDE students by status and year of training: 1st and 2nd and later years, full-time research and fellowships.
 - Select a month with complete data from the **prior quarter**. Gather labor reports (Hrs and FTEs from the Service Personnel System and EAS) by the GME/GDE students (Refer to FAM, FAN, FAO, FAP, FAQ accounts) and GME/GDE Support Department accounts (Refer to EBE and EBI accounts.). Also gather labor reports under FAK accounts to ensure GME/GDE students’ salaries are not being reported.
 - Select not less than five GME/GDE students (include all student types: 1st year, 2nd and later years, full-time research and fellow students) for a brief interview.
 - Check hours reported in time sheets/templates for the month in review as indicated in the checklist.
 - Provide written quarterly reports to the **MTF Steering Committee**. Include in the report, the corrective actions to be taken and who is responsible for implementing the corrective actions.
- MTFs will assure complete **adherence to the reporting requirements** established by the MTF Internal Management Review Department. MTFs will communicate to their respective Services MEPRS Program Manager circumstances that do not permit the execution of the quarterly reviews.
- The Internal Management Review checklist and support documentation will be kept on file at the MTF for **three years**.

GME/GDE INTERNAL MANAGEMENT REVIEW CHECKLIST

Section I. Assignment Of GME/GDE Students

Yes/No: Does the GME/GDE office maintain a current FY list of the GME/GDE students by status and year of training, 1st and 2nd and later year students, full-time research students and fellows?

Yes/No: Is there a process established among the GME/GDE Department, the designated Personnel office and the MEPRS Division to update the students' assignments on a regular basis? Check if the assignments match in the Personnel Source Systems and MEPRS/EAS reports.

Report the following findings:

- ☐ # of total GME/GDE students reported by
the designated Personnel Office: _____
the GME/GDE Department: _____
- ☐ # of students assigned to "FAM": _____
- ☐ # of students assigned to "FAN": _____
- ☐ # of Full-Time Research students assigned to "FAO": _____

Remarks:

Section II. Work Hours/Salary Distribution

GME/GDE Students Assigned To The MTF

A. Select not less than five students (include all student types: 1st year, 2nd and later years, full-time research and fellow students) and address the following:

- ☐ Is the selected student aware of the time-keeping procedures established by the MTF? Indicate each response (Yes/No) next to the selected type of student that applies:
 1. GME 1st year student: Yes/No
 2. GDE 1st year student: Yes/No
 3. GME 2nd & later years: Yes/No
 4. GDE 2nd & later years: Yes/No
 5. Full-Time GME Research: Yes/No
 6. GME Fellow: Yes/No
 7. GDE Fellow: Yes/No
- ☐ Did the student receive training/orientation on time reporting procedures? Indicate each response (Yes/No) next to the selected type of student that applies:
 1. GME 1st year student: Yes/No
 2. GDE 1st year student: Yes/No

3. GME 2nd & later years: Yes/No 4. GDE 2nd & later years: Yes/No

5. Full-Time GME Research: Yes/No

6. GME Fellow: Yes/No 7. GDE Fellow: Yes/No

B. **After completing section II.A.**, obtain from the MEPRS office, the hours reported (in the time sheets/templates) by the selected students during the month under review and check the following:

☐ Were the time sheets (templates) accurate, validated and approved by their department heads (or designees) prior to submitting them to the MEPRS office? Indicate each response (Yes/No) next to the selected type of student that applies:

1. GME 1st year student: Yes/No 2. GDE 1st year student: Yes/No

3. GME 2nd & later years: Yes/No 4. GDE 2nd & later years: Yes/No

5. Full-Time GME Research: Yes/No

6. GME Fellow: Yes/No 7. GDE Fellow: Yes/No

☐ **Yes/No:** If one of these answers was "No", Did the MEPRS office report the problem?

☐ Specify the monthly hours reported under the "F" accounts and compare them against the total hours reported. (Refer to the above MEPRS guidelines to compare the standards for distribution of reporting student labor hours.) Indicate each response next to the selected type of student that applies:

1. GME 1st year student: FAM Hrs: _____ Total Hrs: _____ FAM% of total: _____

2. GDE 1st year student: FAN Hrs: _____ Total Hrs: _____ FAN% of total: _____

3. GME 2nd & later years: FAM Hrs: _____ Total Hrs: _____ FAM% of total: _____

4. GDE 2nd & later years: FAN Hrs: _____ Total Hrs: _____ FAN% of total: _____

5. Full-Time Research: FAO Hrs: _____ Total Hrs: _____ FAO% of total: _____

6. GME Fellow: FAP Hrs: _____ Total Hrs: _____ FAP% of total: _____

7. GDE Fellow: FAQ Hrs: _____ Total Hrs: _____ FAQ% of total: _____

☐ For MTFs loaning assigned GME/GDE students:

Yes/No When students rotate through another non-local GME/GDE program, is the time for these students recorded as "loaned labor" in support to others (FCD) by the MTF responsible for "loaning" the students?

GME/GDE Students Not Assigned To The MTFs

A. Other GME/GDE students not assigned to the MTF. This mainly applies to Tri-Service GME/GDE residency programs. Check the following (if applicable):

- ☐ Other MTFs' students rotating through the local MTF GME/GDE programs
- ☐ GME/GDE civilian students under Memorandum of Understandings (MOUs) between local universities/civilian hospitals and MTFs

Yes/No Is the time for these students recorded as "borrowed" labor by the MTF receiving the labor?

(Tip: Students must use the appropriate "FC" codes when residents/trainees are in support to other non-local MTF activities. MTFs receiving "loaned" labor will record the "borrowed" labor in the appropriate MEPRS account.)

Other Findings To Report:

☐ # of Total FTEs by Skill Type 1 under FAK? _____
(Tip: Prior to FY 99, all GME/GDE students expenses were under FAK. If there are FTEs by skill 1 under FAK, these must be investigated and validated.)

☐ # of Total FTEs by Skill Type 2, 3, 4, and 5 under FAM, FAN, FAO and FAP?
(Tip: These accounts are only for skill type 1.)

- FAM: Skill Type: 2____, 3____, 4____, 5____
- FAN: Skill Type: 2____, 3____, 4____, 5____
- FAO: Skill Type: 2____, 3____, 4____, 5____
- FAP: Skill Type: 2____, 3____, 4____, 5____

Section III. GME/GDE "Support" Staff

For the purpose of this program, "support" staff (personnel) are identified as follows: Program Directors, Course Supervisors, Instructors, and administrative support personnel, including military and civilian. The support codes used to report their time are based on the program they work (GME or GDE). Obtain a list of the GME/GDE support staff and instructors/preceptors and check the hours reported by them:

Yes/No Are the GME Support staff assigned and reporting the time to the "EBE*" account?

Yes/No Are the GDE Support staff assigned and reporting the time to the "EBI" account?

Yes/No Are providers reporting the time to the corresponding "EBE" or "EBI" account when performing as preceptors?

Remarks:

Section IV. Corrective Actions/Recommendations: (Report results to the MTF Steering Committee and provide supporting documentation, if necessary, to refer to this section.)

Action	Action Party	Due Date
1.		
2.		
3.		
4.		
5.		
6.		

Remarks:

Are MEPRS Tri-Service Procedures OR System Software Changes Needed? YES ____ / NO ____

If Yes, Submit Issue Paper and/or System Change Request (SCR) or System Incident Report (SIR) if applies, through the respective Military service chain of command. For further guidance, contact the MEPRS/EAS Program Coordinators and/or the Service MEPRS Program Managers.

Date Completed: _____ **Signatures Of Officials Performing The Internal Management Review:**

Reason(s) That Did Not Permit The Execution Of The Quarterly Review:

Date Notified to The Service's MEPRS Program Manager: